

EMERGENCY ALERTS

Coronavirus Update

Stay informed about coronavirus – COVID-19. Learn more. *Apr. 3rd, 2020, 9:00 am* [Read more](#) 

HIDE ALERTS



Mass.gov

TECHNICAL INFORMATION RELEASE

TIR 20-4: Tax Filing and Payment Relief for Personal Income and Corporate Excise Taxpayers Affected by COVID-19

DATE:

04/03/2020

REFERENCED SOURCES:

[Massachusetts General Laws](https://malegislature.gov/Laws/GeneralLaws) (<https://malegislature.gov/Laws/GeneralLaws>)

TABLE OF CONTENTS

[I. Introduction](#) (#i-introduction)

[II. Grant of Relief](#) (#ii-grant-of-relief)

III. Interaction with Automatic Extension (#iii-interaction-with-automatic-extension)

IV. Claiming Relief (#iv-claiming-relief)

()

I. Introduction

This TIR announces tax filing and payment relief for personal income tax and corporate excise filings and payments in response to the 2019 novel Coronavirus (“COVID-19”). Pursuant to “An Act to Address Challenges Faced by Municipalities and State Authorities Resulting from COVID-19” (the “Act”), H.4598, enacted April 3, 2020, personal income tax returns and payments otherwise due April 15, 2020 are now due July 15, 2020. This TIR also explains relief with respect to other personal income tax deadlines pursuant to the Department’s administrative authority under G.L. c. 62C, § 87. In addition, the TIR announces that the Department will waive certain late-file and late-pay penalties that apply to corporate excise returns and payments due April 15, 2020.

II. Grant of Relief

A. Personal Income Taxpayers

Pursuant to the Act, all returns and payments for the 2019 calendar year otherwise due on April 15, 2020 under G.L. c. 62C, § 6 are now due July 15, 2020. The July 15, 2020 due date applies to personal income tax, estate and trust income tax, and income tax due with a partnership composite return with an April 15, 2020 due date. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income.^{[\[1\]](#)} ([#_ftn1](#)) Taxpayers that previously filed their 2019 returns but have not yet made the associated payments have until July 15, 2020 to make such payments.

Under G.L. c. 62C, § 87, in the case of a Presidentially declared disaster, the Commissioner of Revenue (the “Commissioner”) may disregard a period of up to one year in determining whether certain taxpayer actions were performed timely, including the filing and payment of personal income tax returns. On March 13, 2020, the President of the United States

issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing 2019 novel Coronavirus (“COVID-19”) pandemic, triggering the Commissioner’s authority under G.L. c. 62C, § 87. Pursuant to that authority, the Commissioner has determined that the first and second installments of estimated tax, due April 15, 2020 and June 15, 2020, respectively, will now be due July 15, 2020.

B. Corporate Excise Taxpayers

The Commissioner’s authority under G.L. c. 62C, § 87 to delay due dates does not extend to corporate excise filings and payments. However, the Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020.

III. Interaction with Automatic Extension

Pursuant to the relief granted in this TIR, the 2019 return and payment due date for personal income taxpayers is now July 15, 2020. As long as the amount required to be paid for a valid personal income tax extension is paid by July 15, 2020, such taxpayers will be eligible for an automatic extension of time to file.^[2] (#_ftn1) The duration of the automatic extension will be based on the original due date of the return, April 15, 2020, and not the due date as modified by this TIR.

Corporate excise taxpayers with an April 15, 2020 return due date that seek an automatic six- or seven-month extension, as applicable, must still pay the amount required for such extension by April 15, 2020.^[3] (#_ftn2) A taxpayer that pays the amount required for an automatic extension on July 15, 2020 will not have a valid extension. In the latter case, late-file and late-pay penalties will still be waived for the period April 15, 2020 through

July 15, 2020, but penalties may accrue going forward until the applicable return is filed and payment is made.

IV. Claiming Relief

Generally, the Department will automatically provide the relief granted for filings and payments for eligible taxpayers. An eligible taxpayer who files and pays by July 15, 2020 and is assessed late-file or late-pay penalties, interest in the case of personal income taxpayers, or other charges inconsistent with this TIR should electronically file a dispute to request an abatement of such charges through the Department's website at [www.mass.gov/dor \(/dor\)](http://www.mass.gov/dor (/dor)), using MassTaxConnect.

/s/ Geoffrey E. Snyder
Geoffrey E. Snyder
Commissioner of Revenue

GES:RHF:mte

April 3, 2020

TIR 20-4

.....

[1] For Massachusetts purposes this payment is technically due on April 18, 2020, but it must be calculated based upon the 2019 Massachusetts personal income tax return due on April 15, 2020.

[2] See TIR 16-10: Simplified Extension Process for Individuals, Fiduciaries, Partnerships, and Estates.

[3] See TIR 15-15: New Streamlined Extensions Process For Corporate Excise Taxpayers.

REFERENCED SOURCES:[Massachusetts General Laws \(https://malegislature.gov/Laws/GeneralLaws\)](https://malegislature.gov/Laws/GeneralLaws)

Did you find what you were looking for on this webpage?

☐ Yes ☐ No

SEND FEEDBACK